

THE TENTH ANNUAL ESTATE AND GIFT TAX CONFERENCE

LOS ANGELES
Los Angeles Omni Hotel
251 S. Olive Street
(213) 617-3300
Friday, January 25, 2002



SAN FRANCISCO
Hyatt Regency
5 Embarcadero Center
(415) 788-1234
Saturday, January 26, 2002

7.5 Hours
MCLE Credit

PROGRAM SCHEDULE

- 8:30 a.m.–8:55 a.m.** **Registration**
- 8:55 a.m.–9:00 a.m.** **Introduction**
- 9:00 a.m.–11:00 a.m.** **Current Developments in the Estate and Gift Tax Laws**
Andrew M. Katzenstein
Katten Muchin Zavis, Los Angeles, CA
Andrew Katzenstein presents his complete summary of important developments in case law, rulings, and legislation, including a discussion of the new tax law and its impact on your clients. Don't miss the best summary of the important planning considerations.
- 11:15 a.m.–12:15 p.m.** **Estate Planning for Retirement Plans: It's Time To Start Drafting**
Highlights of the new minimum distribution rules, case studies, and sample forms illustrating practical planning and drafting solutions for estate plans that include retirement plans.
Steven E. Trytten
Calleton & Trytten LLP, Pasadena, CA
- 12:30 p.m.–1:30 p.m.** **Lunch**
Dealing with Conflicts in Estate Planning
Identifying and dealing with conflicts of interest in your estate planning practice.
Bruce S. Ross (In Los Angeles)
Holland & Knight LLP, Los Angeles, CA
Richard E. Flamm (In San Francisco)
Law Offices of Richard E. Flamm, Berkeley, CA
- 1:45 p.m.–3:15 p.m.** **Coping With Uncertainties in FLP/LLC Reality and Valuation Discounts**
In a Proactive, planning and compliance oriented discussion of the IRS and private practitioner perspectives on entity-based valuation discounts, the panelists will consider recent developments in valuation issues, especially as arising through use of FLPs and LLCs. Included in the discussion will be IRS transfer tax examination restructuring, compliance issues, and national programs of the IRS relating to FLPs and valuations issues generally. The specifics reviewed by the panel will include IRC Section 2036 "implied Agreement" pitfalls, valuation methodology deficiencies, and operational realities of entities, as well as recent court decisions and IRS rulings.
Owen G. Fiore
The Fiore Law Group, LLP, San Jose, CA
Chuck Morris
Internal Revenue Service, Estate and Gift Tax Territory 5 Group Manager
- 3:30p.m.–4:30 p.m.** **Planning Opportunities with Compensatory Stock Options**
A discussion of income and transfer tax considerations relevant to planning with compensatory stock options, including vesting and valuation issues.
Francis W. Dubreuil
Wilson Sonsini Goodrich & Rosati, Palo Alto, CA
- 4:30p.m.–5:30 p.m.** **Charitable Planning Under the New Tax Law**
Why wait for repeal? Use existing devices to provide for your clients, provide for charity and reduce or eliminate the tax now.
Robert A. Goldman
Goldman & Associates, San Francisco, CA

The Taxation Section of the State Bar of California certifies that this activity has been approved for MCLE credit by the State Bar of California in the amount of 7.5 hours. Approved legal specialization provider status in taxation law has been obtained. CPA attendance will be verified.

THE TENTH ANNUAL ESTATE AND GIFT TAX CONFERENCE

PROGRAM REGISTRATION FORM

January 25, 2002 • Los Angeles Omni Hotel, Los Angeles

January 26, 2002 • Hyatt Embarcadero, San Francisco

Note: One registrant per form. Photocopies may be used.

Name _____ Bar # _____
 Firm _____
 Address _____
 City, State, Zip Code _____
 Phone _____

LOCATION CHOICE

- January 25/LA January 26/SF

PROGRAM REGISTRATION FEES

- Taxation Section Members \$ 200
 Non-Section Members \$ 225
 Please enroll me in the Taxation Section (\$55 for 2002 membership) and register me in the program (\$200) \$ 255

FOR GOVERNMENT ATTORNEYS:

- Government Attorneys who are Taxation Section Members \$ 130
 Government Attorneys (not Taxation Section Members) \$ 155
 Please enroll me in the Taxation Section (\$55 for 2002 membership) and register me in the program (\$130) \$ 185

AMOUNT ENCLOSED/TO BE CHARGED . . . \$ _____

DEADLINE Your form and check, payable to The State Bar of California, or credit card information must be received by **January 18, 2002**.

MAIL TO Program Registrations, The State Bar of California, 180 Howard Street, San Francisco, CA 94105. Make checks payable to The State Bar of California.

FAX TO Program Registrations at 415.538.2368. Credit card information is mandatory.

ON-SITE REGISTRATIONS On-site registrations are on a space-available basis only.

QUESTIONS For registration information, please call 415.538.2508. For program content and/or Section information, please call 415.538.2580.

All requests for refunds must be in writing and received by **January 18, 2002**.

SPECIAL ASSISTANCE For special assistance, please call 415.538.2580 or TDD for speech and hearing impaired, please call 415.538.2231.

TAPE & AUDIO If you would like to order an audio cassette and program booklet, please contact Versa-Tape Company at 800.468.2737. Cost for the tape and booklet is \$170. MCLE self-study only.

CREDIT CARD INFORMATION (VISA/MASTERCARD ONLY)

I/we authorize the State Bar of California to charge my/our program registration to my/our VISA/MasterCard account. (No other credit card will be accepted.)

Account Number _____ Exp. Date _____
 Cardholder's Name _____
 Cardholder's Signature _____

THE TENTH ANNUAL ESTATE AND GIFT TAX CONFERENCE

LOS ANGELES
 Los Angeles Omni Hotel
 251 S. Olive Street
 (213) 617-3300
 Friday, January 25, 2002



SAN FRANCISCO
 Hyatt Regency
 5 Embarcadero Center
 (415) 788-1234
 Saturday, January 26, 2002

**7.50 Hours
 MCLE Credit**

FIRST CLASS
 U.S. POSTAGE
 P A I D
 San Francisco, CA
 Permit No. 611

STATE BAR EDUCATION FOUNDATION
 Taxation Section Estate & Gift Tax Committee
 The State Bar of California
 180 Howard Street
 San Francisco, CA 94105